

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Lake Central School Corp (4615)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$151,458	\$170,487	\$184,505	n/a	22%	8%
	11100 Regular Programs; Elementary	\$7,281,462	\$10,644,719	\$10,683,401	\$12,243,277	68%	15%	15%
	11200 Regular Programs; Middle/Junior High	\$4,133,264	\$5,516,189	\$5,189,032	\$7,850,350	90%	42%	51%
	11300 Regular Programs; High School	\$5,229,819	\$7,371,891	\$7,280,535	\$8,573,525	64%	16%	18%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$257,089	\$788,953	n/a	n/a	207%
	11470 Vocational Education; Business Education	\$54,546	\$0	\$0	\$3,119	-94%	n/a	n/a
	11480 Vocational Education; Industrial Education A	\$0	\$0	\$0	\$8,789	n/a	n/a	n/a
	11590 Other Vocational Education Programs	\$76,763	\$117,225	\$134,840	\$132,709	73%	13%	-2%
	11900 2007 Account Code - Other Regular Programs	\$62,550	\$0	\$2,278	\$0	-100%	n/a	-100%
	11910 Other Regular Programs; Competency Testing	\$0	\$0	\$0	\$2,344	n/a	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$96,751	\$70,419	\$67,210	\$33,793	-65%	-52%	-50%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$47,563	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$82,981	\$110,853	\$137,920	\$169,170	104%	53%	23%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$188,962	\$198,258	\$230,087	n/a	22%	16%
	12310 Physical Impairment; Orthopedic Impairment	\$0	\$57,096	\$56,129	\$68,573	n/a	20%	22%
	12340 Physical Impairment; Hearing Impairment	\$2,033	\$25,364	\$27,198	\$28,215	> 500%	11%	4%
	12350 Physical Impairment; Homebound	\$5,138	\$23,076	\$18,924	\$40,465	> 500%	75%	114%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$390,406	\$333,920	\$374,385	n/a	-4%	12%
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$26,035	\$0	\$0	\$0	-100%	n/a	n/a
	12510 Culturally Different; Communication Disorders	\$0	\$16,831	\$4,059	\$0	n/a	-100%	-100%
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$221,361	\$746,424	\$556,177	\$277,319	25%	-63%	-50%
	12610 Learning Disability	\$0	\$175,934	\$173,868	\$557,458	n/a	217%	221%
	12710 Equal Opportunity At Risk	\$26,297	\$24,804	\$25,720	\$29,287	11%	18%	14%
	12810 Special Education Preschool	\$21,504	\$64,819	\$70,428	\$58,464	172%	-10%	-17%
	12900 Other Special Programs	\$722,241	\$1,671,568	\$2,090,164	\$2,890,858	300%	73%	38%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$11,571	\$0	\$125	\$0	-100%	n/a	-100%
	14100 Summer School Programs; Elementary	\$79,301	\$44,430	\$71,219	\$82,864	4%	87%	16%
	14200 Summer School Programs; Middle/Junior High School	\$24,753	\$23,880	\$28,064	\$46,644	88%	95%	66%
	14300 Summer School Programs; High School	\$202,826	\$145,305	\$194,583	\$200,312	-1%	38%	3%
	16100 Remediation Testing	\$106,564	\$169,210	\$174,812	\$221,352	108%	31%	27%
	16200 Preventive Remediation	\$88,880	\$30,602	\$45,745	\$57,061	-36%	86%	25%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$74,315	\$144,100	\$112,630	\$73,194	-2%	-49%	-35%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$0	\$0	\$0	\$56,961	n/a	n/a	n/a
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$1,808,820	\$3,698,376	\$5,351,577	\$5,643,257	212%	53%	5%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$110,306	\$183,262	\$196,229	\$249,933	127%	36%	27%
	22210 Library/Media Services; Service Area Direction	\$128,823	\$13,464	\$65,926	\$205,776	60%	> 500%	212%
	22220 Library/Media Services; School Library	\$393,954	\$290,350	\$287,912	\$324,426	-18%	12%	13%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$53,947	\$0	\$0	\$0	-100%	n/a	n/a
	24100 Office of The Principal	\$1,482,375	\$1,924,455	\$1,983,189	\$2,583,270	74%	34%	30%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$854,164	\$1,341,059	\$706,558	\$876,958	3%	-35%	24%
	26497 2007 Account Code - Teachers Retirement Fund	\$768,235	\$2,474,491	\$3,236,052	\$823,788	7%	-67%	-75%
Student Academic Achievement Total		\$24,231,579	\$37,851,022	\$39,932,261	\$46,039,003	90%	22%	15%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$20,583	\$25,612	\$25,121	\$31,917	55%	25%	27%
	21130 Attendance and Social Work Services; Social Work Services	\$15,665	\$0	\$0	\$0	-100%	n/a	n/a
	21210 Guidance Services; Service Area Direction	\$546,101	\$538,518	\$442,735	\$541,221	-1%	1%	22%
	21340 Health Services; Nurse Services	\$266,824	\$335,059	\$336,668	\$392,774	47%	17%	17%
	21390 Health Services; Other Health Services	\$0	\$0	\$9,650	\$10,805	n/a	n/a	12%
	21420 Psychological Testing	\$0	\$65,195	\$46,012	\$58,007	n/a	-11%	26%
	21810 Special Education Administration; Service Area Direction	\$85,039	\$104,460	\$103,319	\$128,373	51%	23%	24%
	21890 Special Education Administration; Other Special Education Administration	\$9,643	\$77,334	\$84,182	\$99,932	> 500%	29%	19%
	21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$22	\$0	n/a	n/a	-100%
	22110 Improvement of Instruction; Service Area Direction	\$376,166	\$285,138	\$330,036	\$408,714	9%	43%	24%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$4,008	\$53,626	\$4,639	\$4,923	23%	-91%	6%

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	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$105	\$0	\$0	\$0	-100%	n/a	n/a
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$0	\$381	n/a	n/a	n/a
	23110 Board of Education; Service Area Direction	\$111,083	\$79,667	\$97,990	\$152,985	38%	92%	56%
	23190 Board of Education; Other Governing Body Services	\$0	\$38,727	\$37,721	\$46,796	n/a	21%	24%
	23210 Executive Administration; Office of The Superintendent	\$167,976	\$172,590	\$168,580	\$217,009	29%	26%	29%
	23290 Executive Administration; Other Executive Administration Services	\$131,120	\$160,515	\$147,787	\$167,509	28%	4%	13%
	25710 Personnel Services; Supervision of Personnel Services	\$0	\$0	\$0	\$235	n/a	n/a	n/a
	25740 Personnel Services; Noninstructional Personnel Training	\$25,819	\$0	\$0	\$0	-100%	n/a	n/a
	25750 Personnel Services; Health Services	\$1,020	\$0	\$0	\$3,036,613	> 500%	n/a	n/a
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$0	\$597,701	n/a	n/a	n/a
Student Instructional Support Total		\$1,761,152	\$1,936,441	\$1,834,460	\$5,895,894	235%	204%	221%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$0	\$0	\$0	\$40,203	n/a	n/a	n/a
	23160 Board of Education; Promotion Expenses	\$0	\$0	\$0	\$943	n/a	n/a	n/a
	25110 Fiscal Services; Office of The Business Manager	\$291,105	\$188,388	\$202,845	\$273,227	-6%	45%	35%
	25160 Fiscal Services; Financial Accounting	\$3,595	\$4,419	\$4,364	\$409	-89%	-91%	-91%
	25191 Other Fiscal Services; Refund of Revenue	\$74,596	\$42,430	\$283,888	\$14,545	-81%	-66%	-95%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$11	\$31	n/a	n/a	186%
	25199 Other Fiscal Services; Other	\$0	\$0	\$1,574	\$0	n/a	n/a	-100%
	25300 Printing, Publishing, and Duplicating Services	\$108,085	\$85,087	\$78,289	\$97,616	-10%	15%	25%
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$0	\$8,650	n/a	n/a	n/a
	25890 Other Technology Services	\$43,793	\$0	\$0	\$0	-100%	n/a	n/a
	25920 Ditch Assessments	\$0	\$15,667	\$15,667	\$0	n/a	-100%	-100%
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$7,580	\$12,973	\$5,327	\$0	-100%	-100%	-100%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$4,644,481	\$5,136,657	\$6,901,063	\$7,036,099	51%	37%	2%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$234,237	\$132,125	\$139,350	\$169,743	-28%	28%	22%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$85,382	\$1,057,802	\$2,210,727	\$1,601,309	> 500%	51%	-28%
	26499 2007 Account Code - Other	\$0	\$0	\$0	\$1,477	n/a	n/a	n/a
	26700 Operation and Maintenance of Plant Services; Insurance	\$130,234	\$271,806	\$333,815	\$351,142	170%	29%	5%
	27010 Student Transportation; Service Area Direction	\$147,334	\$164,483	\$190,935	\$199,422	35%	21%	4%
	27100 Student Transportation; Vehicle Operation	\$1,061,491	\$1,652,086	\$1,688,204	\$2,146,781	102%	30%	27%
	27200 Student Transportation; Monitoring Services	\$221,645	\$181,429	\$188,988	\$253,767	14%	40%	34%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$417,343	\$714,059	\$768,627	\$957,134	129%	34%	25%
	27400 Student Transportation; Purchase of School Buses	\$356,896	\$711,994	\$794,271	\$779,482	118%	9%	-2%
	27500 Student Transportation; Insurance on Buses	\$35,799	\$117,677	\$0	\$0	-100%	-100%	n/a
	27900 Student Transportation; Other Student Transportation Services	\$30,262	\$36,134	\$35,893	\$65,576	117%	81%	83%
	31100 Food Services Operations; Service Area Direction	\$0	\$157,369	\$155,364	\$173,990	n/a	11%	12%
	31200 Food Services Operations; Food Preparation and Dispensing	\$682,564	\$691,655	\$741,519	\$892,141	31%	29%	20%
	31300 Food Services Operations; Food Delivery	\$0	\$20,278	\$23,727	\$26,381	n/a	30%	11%
	31400 Food Services Operations; Food Purchases	\$1,068,639	\$1,545,479	\$1,692,194	\$1,907,732	79%	23%	13%
	31900 Other Food Services	\$64,108	\$134,018	\$119,202	\$233,933	265%	75%	96%
	33100 Community Service Operations; Direction of Community Services	\$497	\$0	\$0	\$0	-100%	n/a	n/a
	33200 Community Recreation	\$38,318	\$59,836	\$50,382	\$58,575	53%	-2%	16%
	33400 Athletic Coaches	\$436,753	\$397,483	\$457,090	\$609,071	39%	53%	33%
	33910 High School Band Uniforms	\$2,073	\$0	\$0	\$0	-100%	n/a	n/a
	33990 Other Community Services; Other	\$0	\$0	\$0	\$200	n/a	n/a	n/a
	45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$19,806	\$0	\$0	\$3,522	-82%	n/a	n/a
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$957,842	\$2,057,454	\$1,817,087	\$2,223,275	132%	8%	22%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$269,728	\$541,834	\$1,972,553	\$517,603	92%	-4%	-74%
Overhead and Operational Total		\$11,434,186	\$16,130,623	\$20,872,954	\$20,643,979	81%	28%	-1%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$2,440,208	\$2,190,440	\$3,858,543	\$2,655,731	9%	21%	-31%
	40100 Facilities Acquisition and Construction; Service Area Direction	\$71,401	\$33,899	\$33,429	\$40,771	-43%	20%	22%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$79,836	\$17,747	\$2,561,772	n/a	> 500%	> 500%

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	43000 Facilities Acquisition and Construction; Professional Services	\$114,317	\$582,846	\$652,939	\$451,894	295%	-22%	-31%
	45100 Building Acquisition, Construction and Improvements	\$0	\$0	\$0	\$3,609,064	n/a	n/a	n/a
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$356,787	\$267,235	\$318,009	\$231,434	-35%	-13%	-27%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$55,686	\$5,561	\$8,359	\$11,432	-79%	106%	37%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$1,638,951	\$1,659,165	\$1,461,690	n/a	-11%	-12%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$5,262,066	\$5,296,770	\$5,416,129	\$6,544,103	24%	24%	21%
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$0	\$0	\$0	\$13,375	n/a	n/a	n/a
	54200 2007 Account Code - Common School Fund	\$39,771	\$200,657	\$179,800	\$103,299	160%	-49%	-43%
	59100 Other Debt Services Obligations; Registrars Fee	\$0	\$22,099	\$8,118	\$31,081	n/a	41%	283%
	59200 Other Debt Services Obligations; Bank Fee	\$0	\$0	\$0	\$4,600	n/a	n/a	n/a
Nonoperational Total		\$8,340,235	\$10,318,295	\$12,152,236	\$17,720,246	112%	72%	46%
prorated								
	26491 2007 Account Code - PERF	\$489,137	\$482,786	\$385,127	\$243,975	-50%	-49%	-37%
	26492 2007 Account Code - Social Security	\$2,006,442	\$1,808,077	\$792,176	\$1,462,878	-27%	-19%	85%
	26493 2007 Account Code - Workmen's Compensation	\$146,738	\$150,369	\$328,037	\$128,945	-12%	-14%	-61%
	26494 2007 Account Code - Group Insurance	\$2,501,184	\$8,173,322	\$12,315,366	\$6,663,141	166%	-18%	-46%
prorated Total		\$5,143,500	\$10,614,554	\$13,820,706	\$8,498,938	65%	-20%	-39%
Not Categorized								
	59000 2007 Account Code - Debt Services; Other Debt Services Obligations	\$13,894	\$0	\$0	\$0	-100%	n/a	n/a
Not Categorized Total		\$13,894	\$0	\$0	\$0	-100%	n/a	n/a

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$27,798,873	\$45,826,383	\$50,268,556	\$52,556,879	89%	15%	5%	54.6%	59.6%	56.7%	53.2%
Student Instructional Support	\$2,049,056	\$2,390,432	\$2,401,241	\$6,232,400	204%	161%	160%	4.0%	3.1%	2.7%	6.3%
Overhead and Operational	\$12,692,100	\$18,155,891	\$23,566,610	\$22,171,469	75%	22%	-6%	24.9%	23.6%	26.6%	22.4%
Nonoperational	\$8,370,624	\$10,478,229	\$12,376,211	\$17,837,311	113%	70%	44%	16.4%	13.6%	14.0%	18.1%
Not Categorized	\$13,894	\$0	\$0	\$0	-100%	n/a	n/a				
Grand Total	\$50,924,547	\$76,850,936	\$88,612,618	\$98,798,060	94%	29%	11%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	58.6%	62.7%	59.4%	59.5%